[L. & M. 2,000—1-3-98.]

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 808 M

DATED 26-4-98

INDEXED. S.A.

DESPATCHED

[Despatch Abstract.]

Accounts.

Recording report on the audit of the —— of the Tinnevelly Municipality for 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Confirmed 669/98.
K Rao.

Local & Munl. (189) Department.

CURRENT No. 1299 M.

UNDER SECRETARY TO GOVT. 12 APR 98

To The Secretary to Government Local & Municipal Department (Thro the Collector of Tinnevelly)

From The Chairman Municipal Council Tinnevelly.

No. 7.

Dated 6th April 1898

Received

Registered

Enclosures 2 -

8 APR. 98

Spare copies

SUBJECT.

Forwarding the Report on the audit of the accounts of the Tinnevelly Municipality for 1896-

N/mis

Order No. 808 M Mis dt 26/4/98.

Recorded

V.R 22/4/98

25-4.

To The Accountant-General. Mad

MO

IR 22/4/98

TA 22/4/98

22/4

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Tinnevelly Municipal Office,

No. 7. 6th April 1898.

FROM

THE CHAIRMAN,
Municipal Council,
TINNEVELLY.

LOCAL & MUNICIPAL DEPT.
CURRENT No. 1299 M.

To

THE Secretary to Government
Local & Municipal Department
Madras.

SIR, (Thro the Collector of Tinnevelly)

I have the honor to forward the Report on the Audit of the accounts of the Tinnevelly Municipality for the year 1896-97.

Forwarded
Cy. K. Nilakanta Sastriar
for Collector
18/4/98
Asst. Comr.

I have the honor to be
Sir,
Your Most Obedient Servant
Srinivasa Sheshayya
CHAIRMAN. Vice-Chairman

189

TINNEVELLY MUNICIPAL OFFICE.

From

THE CHAIRMAN,

Municipal Council,

Tinnevelly.

To

THE

Dated } 189

Issued. }

No.

Enclosure

Local & Munl. (1898) Department.

CURRENT No. D 116 1-4-98

RECEIVED
27 MAR 98

From The Accountant General, Madras.

Order

No. L 78 / 866

Dated 25th March 1898.

Received

Registered

Enclosures

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SUBJECT.

Forwarding Tinnevelly Municipal audit report for 1896-97.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Report on the audit of the Accounts of Tinnevelly Municipality for the year 1896-97.

Camp Tinnevelly
Dated 18th March 1898

To
The Inspector of Local Fund Accounts,
Madras.

Sir,

I have the honor to submit the following report on my recent audit of the accounts of the Tinnevelly Municipality for the year 1896-97.

2. The Receipts and Expenditure of the Municipality during the year under report (exclusive of Deposits), together with the opening and closing balances, are shown in Statements I and II appended.

3. The opening Balance as given in Statement I is in agreement with the closing Balances of the previous year's audit report.

4. The closing Balance, viz., Rs 14362-13-10, was in agreement with that appearing in the Sub Treasury Pass Book, allowing for outstanding cheques, and for deposits.

1299 1898

5. Statement VI explains the differences (shown

(Shown in red ink in the other appended Statements)
between the figures of these Statements, and
those of the Statement submitted by the Munici-
pality with their Annual Report to Govern-
ment

6. A note on all the descrepancies and
defects noticed in the accounts has been
placed in the hands of the Chairman.

7. The audit has been conducted ac-
cording to the instructions contained in
the Enclosure to Accountant General's letter
to Government No. 270/495, dated 19th February
1892, as modified by subsequent Government
Orders.

611 Le
28092

8. Nothing was discovered important enough
to call for immediate action on the
part of Government

I have &c.

(Signed) Soke Venkatapathi Naidu

Asstt: Inspector of Local Fund accts:

Forwarded to the Accountant General,
Madras.

(Signed) W. J. A. Williamson

Assistant Accountant General
and Inspector of Local Fund accts;

Forwarded.

No. 270/886

Forwarded to the Secretary to Government, Local
and Municipal Department, Fort Saint George,
through the Chairman, Municipal Council, and
the Collector of Tinnevelly.

Fort Saint George,
Accountant Gen'l's Office,
25th March 1898.

M Williamson
Accountant General

Statement I.

Revenue and Receipts of the Municipal Fund of the Town of Trinevelly for the official year 1896-97.

Heads of Account.	1896-97. Detail of Minor heads. Rs.	A.	P.	1896-97. Totals of Major heads. Rs.	A.	P.	Revised Estimate for 1896-97. Rs.	A.	P.
1. Balance brought forward—									
a. Municipal Fund				15657	3	6	15660	-	-
b. Endowments									
c. Water-tax Fund									
Total ..				15,657	3	6	15,660	..	..
2. Municipal rates and taxes—									
a. Tax on arts, &c. (section 63) ..	4052	-	-				4000	-	-
b. Tax on buildings (section 63) ..	8726	5	-				8500	-	-
c. Tax on lands (section 63) ..	350	12	10				330		
d. Water-tax on buildings and lands (section 75)									
e. Tax on vehicles with springs and palanquins (section 77) ..	1923	-	-				1850	-	-
f. Tax on animals (section 77) ..	107¾	8	-				1040	-	-
g. Tax on carts and other vehicles without springs (section 85) ..	814	-	-				800	-	-
h. Tolls (section 91)—									
Gross receipts									
Less Local Fund share ..	4650	-	-				4650	-	-
i. Penalties on account of—									
i. Tax on arts	-	12	-						
ii. Tax on buildings ..									
iii. Tax on lands									
iv. Water-tax on buildings and lands									
v. Tax on vehicles, &c. ..	1	-	-						
vi. Tax on animals ..	-	-	-						
vii. Tax on carts, &c. ..	1	-	-						
viii. Evasion of tolls				21592	5	10			
3. Realizations under Special Acts—									
a. Pounds									
b. Ferry rents									
c. Fees under Act II of 1888 ..									
Carried over ..				21592	5	10	21172	-	-

STATEMENT I—*cont.*

Heads of Account.	1896-97. Detail of Minor heads.			1896-97. Totals of Major heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				21592	5	10	21172	–	–
4. REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—							10/5	–	–
a. i. Rent of lands	6	–	–				40	–	–
ii. Rent of buildings ..	34	8	–						
iii. Avenue receipts ..	441	11	–	482	3	–	300	–	–
iv. Fees from Travellers' Bungalows									
b. i. Sale-proceeds of lands ..									
ii. Produce of lands, gardens, &c.									
iii. Sale-proceeds of old materials, empty oil cans, packing cases, &c.	20	6	–	20	6	–	120	–	–
c. Conservancy receipts—									
Sale-proceeds of night-soil, street refuse, &c. ..	170	–	–	170	–	–	170	–	–
d. i. Fees from educational institutions									
ii. Other revenue from educational institutions ..									
iii Sale-proceeds of books in Municipal Book Depôt ..									
e. i. Sale-proceeds and composition fees of medicines ..	32	6	6	32	6	6	40	–	–
ii. Other Hospital receipts ..							800	–	–
f. i. Income from markets ..	673	2	8				40	–	–
ii. „ slaughter-houses.	40	–	–	713	2	8			
g. Other fees							20	–	–
i. Distraint fees	26	8	–				300	–	–
ii License fees	358	–	–						
iii. Cart-stand fees							10	–	–
iv. Fees from extracts from Birth and Death Registers ..	4	8	–	389	–	–			
h. Fines under Municipal and other Acts	726	10	–	726	10	–	600	–	–
i. Interest on investments—									
i. General, including choultries	349	2	–	349	2	–	350	–	–
ii. Educational									
iii. Medical									
j. Premium on loans									
Carried over ..				24475	4	–	23967/70	–	–

Statement I—*cont.*

Heads of Account.	1896-97. Datails of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				24475	4	–	23967/70	–	–
5. GRANTS AND CONTRIBUTIONS—									
a. From Government—									
i. Education—									
Normal stipends ..	118	8	7				120	–	–
Buildings									
Municipal Schools ..	5	10	–						
Gymnasium and Drawing Other purposes ..	120	–	–	244	2	7	120	–	–
ii. Medical									
iii. Other purposes—									
Communications ..									
Water-supply									
Drainage									
Sanitation									
Other purposes									
b. From Local Boards—									
i. Education									
ii. Medical	410	–	11	410	–	11	410/412	–	–
iii. Other purposes									
c. Other grants and contributions—									
i. Education									
ii. Medical	950	–	–	950	–	–	950	–	–
iii. Other purposes									
6. MISCELLANEOUS—									
a. Recoveries on account of service rendered to private individuals—									
i. Private scavenging ..	1056	8	–				1200	–	–
ii. Other purposes cesspools. ..	217	15	–	1274	7	–	160	–	–
b. Other items—									
i. Fishery rents	53	–	–				60	–	–
ii. Refunds of Expenditure of previous year	7	5	–						
iii. Fees for numbering carts, &c.	–	8	–	60	13	–	1	–	–
Carried over ..				27414	11	6	26990	–	–

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				27414	11	6	26990	–	–
7. EXTRACKDINARY AND DEBT—									
a. Sale-proceeds of Government securities and withdrawals from Savings Bank.									
b. Loans—									
i. From Government ..									
ii. In the market from private individuals									
c. Realizations of Sinking fund for repayment of loans.									
d. Advances—									
i. Permanent									
ii Others									

Statement II.

Expenditure from the Municipal Fund of the Town of Tinnevelly for the official year 1896-97.

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
GRANT I—(*Public Works*)—									
1. NEW WORKS—									
a. Communications	178	6	–				200	–	–
b. Buildings	–	–	–				–	–	–
c. Drainage	678	15	2				500	–	–
d. Water-supply	34	–	–				200	–	–
e. Miscellaneous public improvements				891	5	2			
2. REPAIRS—							2500	–	–
a. Communications	2409	9	1	823 2770	2	~~8~~	500	–	–
b. Buildings	~~360~~ 413	~~10~~ 8	~~6~~ 10		~~3~~				
c. Drainage—	60	15	5	60	15	5	300	–	–
i. Repairs to works ..									
ii. Establishment for flushing drains, &c.									
d. Water-supply—							200	–	–
i. Repairs to works, machinery, &c.	174	3	6				120	–	–
ii. Establishment	124	10	4	298	13	10			
iii. Contingencies									
e. Miscellaneous public improvements	176	8	–	176	8	–	180	–	–
3. ESTABLISHMENT	40	~~5~~ 5	5	40	~~5~~	5	30	–	–
4. TOOLS AND PLANT AND OTHER STORES									
5. CONTRIBUTIONS—									
a. To Local Boards for works ..									
b. To Provincial Funds for scrutiny of estimates, &c.									
c. To other bodies or persons for public works									
Total, Grant I ..				4238 91	~~3~~ 5	~~6~~ 10	4730	–	–
GRANT II—(*Education*)—									
1. TRAINING SCHOOLS—									
a. Contributions to Local Boards ..							120	–	–
b. Stipends to Normal students .. sessional school.	117 9	14 13	3 8	127	11	11	50	–	–
2. MUNICIPAL SCHOOLS—									
i. On Salary System—									
a. Establishment ..									
b. Contingencies ..									
Carried over ..				127	11	11	170	–	–

Statement II—*cont.*

Heads of Account.	1896-97. Details of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				127	11	11	170	–	–
GRANT II—(*Education*)—cont.									
ii. On Salary Result System—									
a. Fixed Payments	156	–	–	–	–	–	160	–	–
b. Result Grants	24	–	–						
c. Contingencies	44	9	5	224	9	5	70	–	–
3. Salary Grants	690	–	–	690	–	–	700	–	–
4. Result Grants	1941	2	–	1941	2	–	1500	–	–
5. Combined Grants—									
a. Fixed payments									
b. Result Grants									
6. Inspection—									
a. Contributions to Local Boards..	36	–	–	36	–	–	40	–	–
b. Municipal Inspectors—									
i Establishment	240	–	–				240	–	–
ii. Contingencies	55	15	2	295	15	2	50	–	–
7. Miscellaneous—									
a. Buildings, furniture, &c., grants.	238	4	–	238	4	–	250	–	–
b. Common gymnasium--									
i. Establishment	120	–	–				120	–	–
ii. Contingencies	7	6	–	127	6	–	10	–	–
Drawing & tabliahment	180	–	–	187	–	–	180	–	–
c ~~Other items~~ contingencies.	7	6	2		6	2	10	–	–
Other items	–	–	–	–	–	–	30	–	–
Total, Grant II ..				3868	6	8	3530	–	–
GRANT III—(*Sanitation and Medical Services.*)									
1. Hospitals and Dispensaries—									
a. Establishment	2037	13	10				2190	–	–
b. Medicines and Supplies ..	74	14	7				600	–	–
c. Diet of Patients	358	12	8				300	–	–
d. Sundries and Contingencies ..	26 ~~27~~	3 ~~9~~	4 ~~8~~	697 ~~2736~~	12 ~~2~~	5 ~~9~~	220	–	–
e. Contributions to Local Boards..									
Carried over ..				697 2736	12 2	5 9	3310	–	–

Statement II—*cont.*

Heads of Account.	1896-97. Detail of Minor Heads.			1896-97. Totals of Major Heads.			Revised Estimate for 1896-97.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Brought forward ..				~~2736~~ 697	~~2~~ 12	~~9~~ 5	3310	–	–
GRANT III—*Sanitation and Medical Services*—cont.									
2. *a*. Contributions to Provincial Funds for—							50	–	–
i. Medical College ..	108	–	–				100	–	–
ii. Sanitary Inspection ..	86	–	–				30	–	–
iii. Medical reserve staff ..	24	–	–	218	–	–			
iv. Cutlers' Establishment ..									
b. Contributions to Local Boards, &c, for—									
i. Medical Schools ..									
ii. Reserve staff									
c. Other Contributions ..									
3. Vaccination—							240	–	–
a. Establishment	240	–	–				220	–	–
b. Contingencies	183	3	4	423	3	4			
c Contributions to Local Boards ..									
4. Registration of Births and Deaths—							150	–	–
a. Establishment	150	–	–				40	–	–
b. Contingencies	62 ~~58~~	14	7	12 ~~208~~	14	7			
5. Conservancy, Road cleaning and Road watering—							4620	–	–
a i. Establishment	4116	11	4						
ii. Other charges such as purchase or hire of carts, dry earth, purchase and maintenance or hire of bullocks, &c. ..	497 ~~2536~~	8 ~~1~~	8 ~~8~~	14 ~~6652~~	4 ~~13~~	–	2500	–	–
b. Private scavenging—							1450	–	–
i. Establishment	1330	7	10						
ii. Contingencies, such as cost of scavenging carts, &c. ..	131 ~~87~~	1 7	– 10	61 ~~1487~~	8 ~~15~~	10 ~~8~~	100	–	–
c. Cholera charges	606	8	–				500	–	–
d. Contingencies	152	12	7				100	–	–
special sanitation	8	8	–	767	12	7	10		
Total, Grant III ..				395 ~~12424~~	7 ~~13~~	9 ~~11~~	13420	–	–

Statement II—*cont.*

Heads of Account.	1896-97. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—									
1. LIGHTING—									
a. Establishment	991	11	—				1000	—	—
b. Contingencies	2451	4	—	3442	15	—	2400	—	—
2. i. MARKETS—									
a. Establishment									
b. Contingencies									
ii SLAUGHTER-HOUSE—									
a. Establishment									
b. Contingencies									
3. CHOULTRIES—									
a. Establishment									
b. Contingencies									
c. Feeding Travellers									
4. TRAVELLERS' BUNGALOW—									
a. Establishment									
b. Contingencies									
5. AVENUES—									
a. Establishment	59	14	—				60	—	—
b. Contingencies	4	2	—	64	—	—	10	—	—
6. PUBLIC GARDEN—									
a. Establishment									
b. Purchase of seeds, repair of wells, purchase of bullocks, &c. ..									
7. SURVEY OF LAND									
8. FIRE—									
a Establishment									
b. Purchase of fire-engine, buckets, repairs, &c.									
9. OTHER CHARGES—									
i. Work done for private individuals other than private scavenging									
Carried over ..				3506	15	—	3470	—	—

Statement II—*cont.*

Heads of Account.	1896-97. Detail of Minor Heads. RS.	A.	P.	Totals of Major Heads. RS.	A.	P.	Revised Estimate for 1896-97. RS.	A.	P.
Brought forward ..				3506	15	—	3470	—	—
GRANT IV—(*Lighting and Miscellaneous Municipal purposes*)—cont.									
9. OTHER CHARGES—*cont.*									
ii. Rewards for destruction of wild animals and snakes ..	19	—	—				20	—	—
iii. Printing	~~32~~ 286	13	1 9				250	—	—
iv. Compensation for lands ..	2151		Ⓐ				2000	—	—
v. Other items	47	13	10	~~2503~~ 450	~~14~~ 10	~~7~~ 11	60	—	—
Total, Grant IV ..				~~6010~~ 5957	13 9	7 11	5800	—	—
GRANT V—									
a. General Establishment—									
i. Office Establishment ..	1128	—	—				1120	—	—
ii. Inspection	207	12	4				210		
b. Collection of Municipal Taxes—									
i. Establishment	282	3	10				300	—	—
ii. Purchase of account books, paper, money boxes, repair to out-posts, &c.	7	3	—				10	—	—
c. Collection of Tolls—									
i. Establishment									
ii. Contingencies									
d Office contingencies other than (*b*) (ii)	~~332~~ 303	~~15~~ 8	~~10~~ 4				290	—	—
e. Contributions for Central office and Audit establishments ..	193	—	—	151 ~~2121~~	3 ~~11~~	— ~~6~~	190 ~~150~~	—	—
Total, Grant V ..				~~2121~~ 151	~~11~~ 3	~~6~~ —	~~2080~~ 2120	—	—
REPAYMENT OF DEBT—									
a. Instalments paid during the year									
b. Invested on account of Sinking Fund (Value of securities purchased)									
c. Charges of investment ..									
INTEREST—									
a. On account of last year ..									
b. „ of current year ..									
Carried over ..									

Ⓐ Assessment Rs 8-11-1
Numbering Houses Rs 38-8-9
Law charges Rs 1-5-—

Statement II—*cont.*

Heads of Account.	1896-97. Detail of Minor Heads. Rs.	A.	P.	Totals of Major Heads. Rs.	A.	P.	Revised Estimate for 1896-97. Rs.	A.	P.
Brought forward ..									
Advances recoverable—									
a. Permanent..	5	–	–				10	–	–
b. Others	40	–	–	45	–	–			
Refunds of other than current collections.									
Discount									
Pensions and gratuities									
Investment—									
a. In Government securities for purposes other than Sinking Fund									
b. In Savings Bank									
Total Expenditure .				28709	1	2	29610	–	–
Balances—									
a. Municipal Fund				14362	13	10	13040	–	–
b. Endowments									
c. Water-tax Fund									
Grand Total ..				43071	15	–	42650	–	–

Note to Statement II.

Position of the Municipality of Tinnevelly *on 31st March* 1897.

Liabilities.

	Rs.	A.	P.
Balance of Loans			
Deposits to be adjusted ..	2039	10	8
Other Liabilities (in detail) ..			
Total ..	2039	10	8

Assets.

		Rs.	A.	P.
Municipal Balance ..	Cash	4362	13	10
	Securities ..	10000	–	–
Deposit Balance ..	Cash	1639	10	8
	Securities ..	~~400~~	–	–
	Value of handed property	400	–	–
Sinking Fund of loans				
Funded Capital of endowed institutions, Hospitals, &c.				
Total ..		16402	8	6
Value of Premises, &c.	(1)	44938	–	–
		5229	–	–
Do. of Tools and plant, Rubbish Carts, lamp posts etc	(2)	109	–	–
Do. of Live stock		885	–	–
Do. of Furniture.. ..	(3)	~~6005~~	–	–
Arrears of taxes, &c..		243	2	–
Other assets (in detail)				
(a) Local Fund contribution for Hospital for 1896-97.		364	8	9
Total ..		68062	3	3
		51659	10	9
Claims—				
Advances Recoverable—				
Permanent advance		20	–	–
		460		
Advances for works, &c. ..		40	–	–
		460	–	–
Total ..		60	–	–
		68522	3	3
Grand Total ..		68122	3	3

(1) The increase is due to revision of valuations and purchase of new premises &c.

(2) — Do — Do — — — — of new tools &c.

(3) — Do — — Do. — — —

STATEMENT III.—*Municipality of* Tinnevelly. Abstract of Deposits Account for the year 1896-97.

	Rs.	A.	P.		Rs.	A.	P.
Balance brought forward ..	2014	8	-	1. Credited to Municipal Funds	1836	7	2
1. Deposits by Appellants	343	2	2	2. Returned to Appellants	111	3	-
2. Do. by Renters	519	2	8	3. Do. to Renters	-	-	-
3. Do. by Contractors	125	-	-	4. Do. to Contractors	110	-	-
4. Do. as Security by Municipal Servants	100	-	-	5. Do. to Municipal Servants			
5. Deposited for the execution of work for which Private Parties are liable.				6. Do. to Parties			
6. Other Deposits under the Act or bye-laws				7. Paid to Claimants			
7. Advance Collections, License fees for 1897-98	995	8	-	Total ..	2057	10	2
Total Receipts ..	2082	12	10	Balance * ..	2039	10	8
Grand Total ..	4097	4	10	Grand Total ..	4097	4	10

13

Details of Balance.

	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year.	Rs.	A.	P.	No. of items.	Year. 1887	Rs.	A.	P.	No. of items.	Year. 1891	Rs.	A.	P.	No. of items.	Year. 1893	Rs.	A	P.	No. of items.	Year. 1896-97	Rs.	A.	P.	Total. No. of items.	Rs.	A.	P.	Remarks.
Appellants' Deposits ..																														11	519	2	8	11	519	2	8	
Renters' do. ..																														2	125	-	-	2	125	-	-	
Contractors' do. ..																	1	100	-	-	1	100	-	-	1	100	-	-		1	100	-	-	4	400	-	-	
Municipal Servants' do. ..																																						
Deposits for Work ..																														27	995	8	-	27	995	8	-	
Miscellaneous Deposits, viz.																																						
Total ..																	1	100	-	-	1	100	-	-	1	100	-	-		41	1739	10	8	44	2039	10	8	

Statement IV-A—*Municipality of* Tinnevelly. Demand, Collection and Balance Statement for the year 1896-97.

CURRENT.

Tax.	Demand as originally assessed by the Chairman.	Remitted by the Council on appeal.	Demand as finally settled (column 2 *minus* column 3).	Collected.	Remitted on account of vacant houses, &c.	Written off as irrecoverable.	Balance (column 4 *minus* columns 5, 6 and 7).
1	2	3	4	5	6	7	8
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Tax on arts, &c.	4132 - -	78 8 -	4053 8 -	4029 8 -	- - -	18 - -	6 - -
2. „ on buildings	8781 9 6	32 11 -	8748 14 6	8690 4 6	- - -	34 3 6	24 6 6
3. „ on lands	328 7 6	- - -	328 7 6	320 10 -	- - -	2 7 4	5 6 2
4. Water-tax on buildings and lands	- - -	- - -	- - -	- - -	- - -	- - -	- - -
5. Tolls (gross receipts)	4650 - -	- - -	4650 - -	4650 - -			
6. Market rents	809 - -	- - -	809 - -	673 2 8	- - -		135 13 4
7. Slaughter-house fees	40 - -	- - -	40 - -	40 - -			
8. Rent of cart-stands							
9. Private scavenging fees	1274 7 -	- - -	1274 7 -	1274 7 -			64 10 8
10. Avenues	458 5 8	- - -	458 5 8	393 11 -			
11. License	348 - -	- - -	348 - -	348 - -			
12. Contribution to Normal stipends	70 11 10	- - -	70 11 10	70 11 10			
13.							
14.							
Total	20892 9 6	111 3 -	20781 6 6	20490 7 -	- - -	54 10 10	236 4 8.

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Statement IV-B.—*Municipality of Kumaully.* 6-7

Demand, Collection and Balance Statement for the year 1894-95—*cont.*

ARREARS.

Tax.	Balance of old Demand.		Arrears of previous year.		Total Demand.		Collected.		Remitted.		Written off.		Balance (column 4 *minus* columns 5, 6 and 7).		Years to which the balance relates.	
	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.	Rs.	A. P.
1	2		3		4		5		6		7		8		9	
1. Tax on Arts, &c.			22	8 -	22	8 -	22	- -								
2. „ on Buildings			69	13 -	69	13 -	36	- 6	-	2 -	33	7 6				
3. „ on Lands			32	4 -	32	4 -	30	2 10			2	1 2				
4. Water-tax on Buildings and Lands ..													6	13 4		
5. Tolls																
6. Market Rents																
7. Slaughter-house Fees ..																
8. Rent of Cart stands ..																
9. Private Scavenging Fees ..																
10. Avenues			54	13 4	54	13 4	48	- -								
11. Licenses			10	- -	10	- -	10	- -								
12. Contribution for Normal stipends			47	12 9	47	12 9	47	12 9								
13.																
14.																
Total			237	3 1	237	3 1	194	8 1			35	13 8	6	13 4		

STATEMENT V.—*Abstract of transactions under Advances.*—

	Rs.	A.	P.
(1) Total amount outstanding at the beginning of the year	415	-	-
(2) Amount advanced during the year	95	-	-
Total ..	510	-	-
(3) Amount adjusted during the year—			
(*a*) On account of advances made during the year	50	-	-
(*b*) Do. previous years			
Total amount outstanding at the end of the year * ..	460	-	-
Total ..	510	-	-

Details of Balance.

Permanent Advances.

To Manager for office contingencies Rs 15-- --

„ Civil Apothecary for do Rs 5-- --

Rs 20-- --

Other advances.

12-6-95 To Sanitary Engineer for Water Supply } Rs 400-- --

19-3-97 „ Mr. Pitchumani Iyer Municipal Councillor to file a suit } Rs 40-- --

Rs 440-- --

Total Rs 460-- --

Statement VI.

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Receipts.				
2. Municipal rates and taxes (f) Tax on animals	1073 8 –	1074 8 –	(+) 1 – –	(1) The difference represents, the tax erroneously credited on the 2nd October 1896 under "Penalties on account of vi Tax on animals" now adjusted by transfer.
(i) Penalties on account of vi Tax on animals	1 – –	– – –	(+) 1 – –	(2) Vide remark no: (1) above
Charges				
Grant I.				
2. Repairs				
i Buildings	360 10 6	413 8 10	(+) 14 8 –	(3) The difference represents the charges incurred in white-washing the Municipal office building erroneously debited to "Grant I (d) Office Contingencies" now adjusted by transfer. Vide voucher No: 354 dated 11th January 1897.
			(+) 38 6 4	(4) Do — Do in Constructing a verandah and cesspool in the Municipal Hospital erroneously debited to "Grant III 1 (d) Sundries and Contingencies," now adjusted by transfer. Vide Voucher numbers 350 to 352 dated 11th January 1897.

Statement VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
(4) Tools and Plant and other stores	40 5 5	40 9 5	(+) – 4 –	(5) The difference represents, the money order commission paid in connection with the purchase of tools and plant and erroneously debited to "Grant I (d) office contingencies" now adjusted by transfer. Vide Voucher no: 190 dated 14th August 1896.
Grant III.				
1. Hospitals and Dispensaries (d) Sundries and Contingencies	264 9 8	226 3 4	(-) 38 6 4	(6) Vide remark no: (4) above.
4. Registration of Births and Deaths (b) Contingencies	58 14 7	62 14 7	(+) 4 – –	7. The difference represents the cost of printing Birth and Death Registration notices, erroneously debited to "Grant iv 9. (iii) Printing", now adjusted by transfer. Vide Vr: No: 1004 dated 8th February 1897.
5. Conservancy. Road cleaning and Road watering (a) ii other charges such as	2536 1 8	2497 8 8	(-) 38 9 –	(8) — Do — the cost of repairing scavenging carts erroneously debited under this head instead of under "5. b. ii Contingencies", now adjusted by transfer. Vide Vouchers Nos: 304 and 438.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
(b) Private Scavenging				
ii Contingencies	87 7 10	131 1 -	(+) 38 9 -	(9) Vide remark no: (8) above
			(+) 5 - 2	(10) The difference represents the cost of printing Private Scavenging notices, erroneously debited to "Grant V (d) Contingencies" now adjusted by transfer. Vide V^r no: 294 dated 28th November 1896.
9. Grant iv Other charges.				
iii Printing	286 - 9	232 13 1	(-) 21 11 6	(11) — do — the cost of printing account & forms, erroneously debited under this head instead of under "Grant V (d) Contingencies" now adjusted by transfer. Vide Voucher no: 223 dated 11th Sept: 1896.
			(-) 4 - -	(12) Vide remark no: (7) above
			(-) 35 7	(13) The difference represents the amount erroneously transferred to this head at the close of 1896-97 from "Grant V (d) Office Contingencies" now adjusted by transfer.
			(+) 7 13 5	(14) — do — the General printing charges, erroneously debited to "Grant V (d) Office Contingencies" now adjusted by transfer. Vide Voucher no: 145 dated 11th July 1896.

STATEMENT VI—*cont.*

Statement of Differences—*cont.*

Head of Account.	As per Municipality's statement.	As per accompanying Report.	Difference. More or less.	Remarks.
Grant V				
d) Office Contingencies other than b (ii)	303 8 4	332 15 10	(-) 14 8 -	(15) Vide remark no: (3) above.
			(-) - 4 -	(16) — do — (5) — do —
			(-) 5 - 2	(17) — do — (10) — do —
			(+) 35 5 7	(18) — do — (13) — do —
			(-) 7 13 5	(19) — do — (19) — do —
			(+) 21 11 6	(20) — do — (11) — do —
IV D. C. B. Statement.				
Arrears.				
2. Tax on Buildings Col: 6	- - -	- 9 -	(+) - 9 -	(21) The difference represents the amount of remission granted by the Council in their resolution No: 9 Dated 7th July 1896, erroneously included in the total of writes-off, now adjusted by transfer.
Col: 7	33 12 6	33 3 6	(-) - 9 -	(22) Vide remark no: (21) above

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1845

LOCAL FUND (189) DEPARTMENT.

From

THE ACCOUNTANT-GENERAL,

Madras,

To

THE CHIEF SECRETARY TO GOVERNMENT,
LOCAL AND MUNICIPAL DEPARTMENT,
FORT ST. GEORGE, THROUGH THE
CHAIRMAN, MUNICIPAL COUNCIL,
_____AND THE COLLECTOR OF
_____

No.

Dated } 189 .
Received }

No.

Subject.

Forwarding report on the Audit of the accounts of the_____Municipality for the year 189 -9 .

When given for copying _____
When copied _____ } 189 .
When examined _____
When signed 26/4

HAD AGAIN G.O., No. , DATED
189 ,

URRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT	A	A	A	A	A	A	A	
LETTER OF GOVERNMENT.								
STATEMENT WITH DITTO.								
PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH IN ORIGINAL.								

N.B.—
A = Copy in full.
B = Not to be copied.
P = Copy abstract only.
Q = Copy heading only.